

Form F-66 (IA-2) (6-30-2015)		STATE OF IOWA			
		2015 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2015 DYSART CITY OF _____ DYSART _____, IOWA DUE: December 1, 2015		16208600300000 City Clerk 601 Wilson Street, PO Box 686 Dysart, IA 52224	
				(Please correct any error in name, address, and ZIP Code)	
WHEN COMPLETED, PLEASE RETURN TO		Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		479,362		479,362	476,377
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		479,362		479,362	476,377
Delinquent property taxes		0		0	
TIF revenues		69,838		69,838	70,896
Other city taxes		90,795	0	90,795	86,484
Licenses and permits		4,946	0	4,946	2,075
Use of money and property		5,523	3,596	9,119	10,900
Intergovernmental		212,409	0	212,409	338,027
Charges for fees and service		132,543	1,787,682	1,920,225	1,984,600
Special assessments		29,315	0	29,315	2,500
Miscellaneous		138,334	21,986	160,320	309,700
Other financing sources		1,904,064	0	1,904,064	1,848,679
Total revenues and other sources		3,067,129	1,813,264	4,880,393	5,130,238
Expenditures and Other Financing Uses					
Public safety		514,859	0	514,859	544,490
Public works		169,309	0	169,309	254,452
Health and social services		0	0	0	
Culture and recreation		204,186	0	204,186	227,617
Community and economic development		14,063	0	14,063	21,500
General government		61,495	0	61,495	77,950
Debt service		999,515	0	999,515	1,012,290
Capital projects		733,116	0	733,116	1,261,200
Total governmental activities expenditures		2,696,543	0	2,696,543	3,399,499
Business type activities		0	1,579,466	1,579,466	1,845,000
Total ALL expenditures		2,696,543	1,579,466	4,276,009	5,244,499
Other financing uses, including transfers out		389,813	390,721	780,534	778,679
Total ALL expenditures/And other financing uses		3,086,356	1,970,187	5,056,543	6,023,178
Excess revenues and other sources over (Under) Expenditures/And other financing uses		-19,227	-156,923	-176,150	-892,940
Beginning fund balance July 1, 2014		1,439,767	1,486,858	2,926,625	2,574,114
Ending fund balance June 30, 2015		1,420,540	1,329,935	2,750,475	1,681,174
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 2,350,000	Other long-term debt		\$ 0
Revenue debt		\$ 0	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 3,265,430
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk Roxanne L. Schneider		Telephone →	Area Code 319	Number 476-5690	Extension
Signature of Mayor or other City official (Name and Title)				Date signed	
PLEASE PUBLISH THIS PAGE ONLY					

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015					CITY OF DYSART						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
1	Section A - TAXES											1		
2	Taxes levied on property	329,006	60,830					479,362			479,362	2		
3	Less: Uncollected property taxes - Levy year							0			0	3		
4	Net current property taxes	329,006	60,830					479,362		T01	479,362	4		
5	Delinquent property taxes							0		T01	0	5		
6	Total property tax	329,006	60,830				0	479,362			479,362	6		
7	TIF revenues			69,838				69,838		T01	69,838	7		
8	Other city taxes													
8	Utility tax replacement excise taxes	1,949	360		504			2,813		T15	2,813	8		
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9		
10	Parimutuel wager tax							0		C30	0	10		
11	Gaming wager tax							0		C30	0	11		
12	Mobile home tax							0		T19	0	12		
13	Hotel/motel tax							0		T19	0	13		
14	Other local option taxes		87,982					87,982		T09	87,982	14		
15	TOTAL OTHER CITY TAXES	1,949	88,342	0	504	0	0	90,795	0		90,795	15		
16	Section B - LICENSES AND PERMITS	4,946						4,946		T29	4,946	16		
17	Section C - USE OF MONEY AND PROPERTY											17		
18	Interest	1,896	337	118	356	786		3,493	3,596	U20	7,089	18		
19	Rents and royalties	2,030						2,030		U40	2,030	19		
20	Other miscellaneous use of money and property							0		U20	0	20		
21								0			0	21		
22	TOTAL USE OF MONEY AND PROPERTY	3,926	337	118	356	786	0	5,523	3,596		9,119	22		
23												23		
24	Section D - INTERGOVERNMENTAL											24		
25												25		
26	Federal grants and reimbursements											26		
27	Federal grants							0		B89	0	27		
28	Community development block grants							0		B50	0	28		
29	Housing and urban development							0		B50	0	29		
30	Public assistance grants							0		B79	0	30		
31	Payment in lieu of taxes							0		B30	0	31		
32								0			0	32		
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33		
34												34		
35												35		
36												36		
37												37		
38												38		
39												39		
40												40		

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF DYSART						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		143,392					143,392		C46	143,392	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants				0	56,895		56,895		C89	56,895	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim							0		C89	0	54				
55	Library State Aid/Open Access	1,957						1,957			1,957	55				
56	Shared Liquor revenue	1,635						1,635			1,635	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	3,592	143,392	0	0	56,895	0	203,879	0		203,879	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	2,818						2,818			2,818	63				
64	Library service	5,712						5,712		D89	5,712	64				
65	Township contributions							0		D89	0	65				
66	Fire/EMT service							0		D89	0	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	8,530	0	0	0	0	0	8,530	0		8,530	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	12,122	143,392	0	0	56,895	0	212,409	0		212,409	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	296,702	A91	296,702	73				
74	Sewer							0	87,078	A8Ø	87,078	74				
75	Electric							0	1,188,273	A92	1,188,273	75				
76	Gas							0	0	A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage							0	215,629	A81	215,629	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF DYSART						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges	101,441						101,441		A89	101,441	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges	452						452		A89	452	99				
100	Park, recreation, and cultural charges	30,650						30,650		A61	30,650	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	132,543	0	0	0	0	0	132,543	1,787,682		1,920,225	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS				29,315			29,315		U01	29,315	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	19,256				46,844		66,100		U99	66,100	108				
109	Deposits and sales/fuel tax refunds							0	7,800	U99	7,800	109				
110	Sale of property and merchandise	0						0		U11	0	110				
111	Fines	1,177						1,177		U30	1,177	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify	24,740			13,200			37,940	14,186		52,126	113				
114	Reimbursements	30,992						30,992			30,992	114				
115	Dividends	2,125						2,125			2,125	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	78,290	0	0	13,200	46,844	0	138,334	21,986		160,320	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF DYSART						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	562,782	292,901	69,956	132,901	104,525	0	1,163,065	1,813,264		2,976,329	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales	12,500						12,500		NR	12,500	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)				720,000	390,737		1,110,737		NR	1,110,737	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans	161,215			95,272	453,848		710,335			710,335	127				
128	Internal TIF loans and transfers in				70,199			70,199			70,199	128				
129	Insurance Withholding	293						293			293	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	174,008	0	0	885,471	844,585	0	1,904,064	0		1,904,064	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	736,790	292,901	69,956	1,018,372	949,110	0	3,067,129	1,813,264		4,880,393	132				
133												133				
134	Beginning fund balance July 1, 2014	856,373	270,800	29,378	123,496	159,720		1,439,767	1,486,858		2,926,625	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	1,593,163	563,701	99,334	1,141,868	1,108,830	0	4,506,896	3,300,122		7,807,018	136				
137												137				
138												138				
139												139				
140												140				
141												141				
142												142				
143												143				
144												144				
145												145				
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147												147				
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157												157				
158												158				
159												159				

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015					CITY OF DYSART		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	175,478						175,478		E62	175,478	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	26,470						26,470		E24	26,470	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	166,414						166,414		E32	166,414	16
17	Purchase of land and equipment	146,497						146,497		G32	146,497	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	514,859	0	0	0	0	0	514,859			514,859	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF DYSART		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	2,488	141,597					144,085		E44	144,085	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation							0		E44	0	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		20,868					20,868		E44	20,868	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation		3,946					3,946		E81	3,946	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation		410					410		E89	410	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	2,488	166,821	0	0	0	0	169,309			169,309	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF DYSART							<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
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116												116
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118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF DYSART		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	61,348						61,348		E52	61,348	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation	3,413						3,413		E61	3,413	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	35,894						35,894		E61	35,894	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	83,277						83,277		E61	83,277	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	18,254						18,254		E61	18,254	135
136	Other culture and recreation	2,000						2,000		E61	2,000	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	204,186	0	0	0	0	0	204,186			204,186	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	10,188						10,188		E89	10,188	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	3,000						3,000		E89	3,000	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	875						875		E29	875	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	14,063	0	0	0	0	0	14,063			14,063	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF DYSART						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	9,983						9,983		E29	9,983	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	32,570						32,570		E23	32,570	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	2,152						2,152		E25	2,152	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation							0		E31	0	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation	16,790						16,790		E89	16,790	172
173	Purchase of land and equipment							0		G89	0	173
174		0						0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	61,495	0	0	0	0	0	61,495			61,495	176
177	Section G — DEBT SERVICE				999,515			999,515			999,515	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	999,515	0	0	999,515			999,515	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184					0	733,116		733,116			733,116	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	733,116	0	733,116			733,116	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	733,116	0	733,116			733,116	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	797,091	166,821	0	999,515	733,116	0	2,696,543			2,696,543	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF DYSART					<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								273,940	E91	273,940	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								121,343	E80	121,343	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation								962,255	E92	962,255	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								221,928	E81	221,928	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF DYSART						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								1,579,466		1,579,466	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	797,091	166,821	0	999,515	733,116	0	2,696,543	1,579,466		4,276,009	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	163,127	156,487					319,614	390,721		710,335	255
256	Internal TIF loans/repayments and transfers out			70,199				70,199			70,199	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	163,127	156,487	70,199	0	0	0	389,813	390,721		780,534	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	960,218	323,308	70,199	999,515	733,116	0	3,086,356	1,970,187		5,056,543	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable	0	0					0			0	263
264	Restricted	0	240,393	29,135	142,353	375,714		787,595			787,595	264
265	Committed	5,014	0	0				5,014			5,014	265
266	Assigned	197,392	0	0				197,392			197,392	266
267	Unassigned	430,539	0	0				430,539			430,539	267
268	Total Governmental	632,945	240,393	29,135	142,353	375,714	0	1,420,540			1,420,540	268
269	Proprietary								1,329,935		1,329,935	269
270	Total ending fund balance June 30, 2015	632,945	240,393	29,135	142,353	375,714	0	1,420,540	1,329,935		2,750,475	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,593,163	563,701	99,334	1,141,868	1,108,830	0	4,506,896	3,300,122		7,807,018	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF DYSART

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$ 0
Health.....	M32 0	All other.....	L89 \$ 0
Highways.....	M44 0		
Transit subsidies.....	M94 0		
Libraries.....	M52 0		
Police protection.....	M62 1,975		
Sewerage.....	M80 0		
Sanitation.....	M81 0		
All other.....	M89 \$ 0		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

Total salaries and wages paid.....		Amount - Omit cents	
		Z00 \$	475,126

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	I89
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
10. 2006 Infra-structure Bond	19U 765,000	29U	39U 765,000	49U 0	49U	49U	49U	I89 33,275
11. 2010 Infra-structure Bond	19U 255,000	29U	39U 40,000	49U 215,000	49U	49U	49U	I89 7,890
12. 2013 Talmage & Pool Bond	19U 1,195,000	29U	39U 130,000	49U 1,065,000	49U	49U	49U	I89 14,625
13. 2015 Debt Issuance	19U 0	29U 1,070,000	39U	49U 1,070,000	49U	49U	49U	I89 0
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	2,215,000	1,070,000	935,000	2,350,000	0	0	0	55,790

B. Short-term debt

Outstanding as of JULY 1, 2014		61V \$	
Outstanding as of JUNE 30, 2015		64V \$	

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

		Amount - Omit cents		
\$	65,308,607	x .05 = \$	3,265,430	

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$ 142,354	\$		2,608,121	2,750,475

REMARKS

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